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Finance Act, 2012, (Central)

Section 133 - Amendment of Section 11ac

In section 11AC of the Central Excise Act, in sub-section (1),--

- (i) in clauses (a) and (b), for the words "has not been levied or paid or", the words "has not been levied or paid or has been" shall respectively be substituted;
- (ii) in clause (c), for the words "duty so determined", the words "duty so determined only in a case where the penalty is paid within the period so specified" shall be substituted.